

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re: CAPALA, PAWEL

§ Case No. 1-15-42763-NHL

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Debtor(s)

**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 7 of the United States Bankruptcy Code was filed on June 12, 2015. The undersigned trustee was appointed on September 22, 2015.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized the gross receipts of \$ 1,684,024.12

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>0.00</u>
Administrative expenses	<u>0.00</u>
Bank service fees	<u>0.00</u>
Other payments to creditors	<u>0.00</u>
Non-estate funds paid to 3rd Parties	<u>0.00</u>
Exemptions paid to the debtor	<u>0.00</u>
Other payments to the debtor	<u>0.00</u>
Leaving a balance on hand of <sup>1</sup>	<u>\$ 1,684,024.12</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 08/11/2016 and the deadline for filing governmental claims was 12/09/2015. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$73,770.72. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$73,770.72, for a total compensation of \$73,770.72.<sup>2</sup> In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$44.60, for total expenses of \$44.60.<sup>2</sup>

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 07/28/2023 By: /s/JOHN S. PEREIRA

Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

<sup>2</sup> If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

Case Number: 1-15-42763-NHL

Trustee: (521210) JOHN S. PEREIRA

Case Name: CAPALA, PAWEL

Filed (f) or Converted (c): 06/12/15 (f)

§341(a) Meeting Date: 10/21/15

Period Ending: 07/28/23

Claims Bar Date: 08/11/16

1 Ref. #	Asset Description (Scheduled And Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property <u>Abandoned</u> OA=\$554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Real Property Orig. Asset Memo: 152 Firehill Road, Spencertown, NY 12165; Imported from original petition Doc# 13	125,000.00	0.00		0.00	FA
2	Checking and savings maintained at Bank of Green Imported from original petition Doc# 13	2,653.00	1,553.00		0.00	FA
3	Furniture, and other living necessities Imported from original petition Doc# 13	2,000.00	0.00		0.00	FA
4	Clothing Imported from original petition Doc# 13	1,000.00	0.00		0.00	FA
5	Watch Imported from original petition Doc# 13	250.00	0.00		0.00	FA
6	IRA Imported from original petition Doc# 13	Unknown	0.00		0.00	FA
7	Business Interest - Capala Brothers, Inc. Orig. Asset Memo: non-operating, New York corporation; Imported from original petition Doc# 13	Unknown	0.00		0.00	FA
8	Business Interest-Crystal Clear Development LLC Imported from original petition Doc# 13	Unknown	0.00		0.00	FA
9	Automobile - 2010 BMW 325 x1 Orig. Asset Memo: 150,000 miles; Imported from original petition Doc# 13	9,279.00	4,854.00		0.00	FA
10	District Court Action #17-cv-03434 Orig. Asset Memo: related to 07-cv-3629; (See Footnote)	Unknown	Unknown		1,165,000.00	FA
11	rent receipts (u)	Unknown	N/A		519,024.12	FA
11	<b>Assets Totals</b> (Excluding unknown values)	<b>\$140,182.00</b>	<b>\$6,407.00</b>		<b>\$1,684,024.12</b>	<b>\$0.00</b>

RE PROP# 10 Amounts to be recovered from turnover actions to be determined. Value given is for reporting purposes only.

#### Major Activities Affecting Case Closing:

9/25/15 Telecall from Attorney Wisniewski's office re: District Court status conference for matters related to this debtor and related debtor; review case file.

9/30/15 Review case schedules, etc. and complaint, letters, etc. relating to DC action; conf with J Campo re: actions to be taken

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

**Case Number:** 1-15-42763-NHL**Trustee:** (521210) JOHN S. PEREIRA**Case Name:** CAPALA, PAWEL**Filed (f) or Converted (c):** 06/12/15 (f)**§341(a) Meeting Date:** 10/21/15**Period Ending:** 07/28/23**Claims Bar Date:** 08/11/16

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					

10/14/15 Continue review of DC case and decisions re: Capala Bros. litigation

10/16/15 Meet with Campo and AMS to discuss strategy for fraudulent transfers; Conf with A Rosen, atty for D Kramer, trustee in related case.

11/2/15 Enter into Joint Prosecution Agreement

12/7/15 Troutman retained.

2/3/16 Continue finalizing JPA

5/16/16 Get claims bar date.

6/10/16 Stipulation extending time to October 17, 2016

6/10/16 Last day to file claims 8/11/16

6/17/16 Last Day to Oppose Debtor's Discharge per stip

8/25/16 Receive e notice from District Court re: adjourned hearing; update calendar.

10/7/16 Follow status conference.

11/14/16 Akerman retained as substitute counsel for trustee.

1/13/17 Review file and analysis of condition of property.

2/14/17 Conf with Campo re: mediation and status of case.

5/30/17 Review mediation rules and directions.

6/13/17 A/P filed in District Court; follow

9/14/17 Review file; review claims docket and docs re: firehouse property.

1/10/18 Review file; update; mediation continues

2/20/18 - DC - Court entered Consent Order directing defendants to turn over all proceeds from property (including rents) to be held in escrow

3/13/18 Mediation continued yesterday; no resolution.

5/10/18 Noticing depositions; DCt motion to amend complaint sub judice; B Ct motion to dismiss denied.

7/10/18 DC taking depositions; A/P pre-trial conference 10/10/18.

11/6/18 Pre-trial conference held; next hearing 1/30/19.

3/20/19 In A/P in DCt, SJ fully briefed and matter referred to Magistrate Gold.

6/12/19 Claim #12 withdrawn; motion to quash filed.

7/24/19 Affirmation in opposition filed. Hearing 7/31/19.

9/18/19 Awaiting decision from Magistrate Gold.

9/25/19 Discharge A/P -Pre-trial to be held

12/3/19 - Chase lift stay on Debtor's residence which is subject of fraudulent transfer action in District Court

Re USDC Case No. 17-cv-03434-ILG-CLP - Pereira v Pawel Capola District Court Action,

8/6/2020 - Magistrate Judge Steven M. Gold entered a Report and Recommendation recommending that the parties motion for summary judgment be denied.

9/4/2020 Defendants filed their obj to the Report and recommendation and Trustee filed his response.

5/17/22 - Trustee submitted letter to Judge Glasser requesting advise as to what was needed to resolve pending motions

8/2022 - Trustee has requested the Court to reschedule conference. Awaiting response.

Re A/P No. 18-01073 - Pereira vs Pawel Capola

7/29/20 - Court Scheduled the above matter for trial on this date but was later adjourned sine die.

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

**Case Number:** 1-15-42763-NHL**Trustee:** (521210) JOHN S. PEREIRA**Case Name:** CAPALA, PAWEL**Filed (f) or Converted (c):** 06/12/15 (f)**§341(a) Meeting Date:** 10/21/15**Period Ending:** 07/28/23**Claims Bar Date:** 08/11/16

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					

8/8/2022 - Court entered order setting deadline to file Joint Pre-trial Memorandum by Oct 5, 2022

6/27/23 - Settlement of \$1.6 million to be approved before Court on 8/6/23 with final report to be filed within 30 days after receipt of funds after settlement. Anticipated 100% distribution to creditors.

Counsel retained to assist trustee in investigating the debtor with regard to various holdings and transferred assets. Participating in a joint litigation agreement with attorney for creditor who brought actions in district court prior to bankruptcy. Since January, 2018, parties have been involved in mediation. Parties, including Mediator agree that impediment to settlement is Jennifer Capala and her new attorney. On February 20, 2018, the Court entered a Consent Order in the District Court Action [USDC No. 25], directing the Defendants to turn over all proceeds from the Property (including all rents) to be held in escrow. As of today, the Defendants have turned over any rents received. As of March, 2018, discovery in District Court is proceeding. As of October 1, 2018, all depositions have been taken in District Court, except for the experts. Our rebuttal expert prepared a report that rebuts the expert report submitted by Defendants. With regard to the discharge A/P, the Debtor filed his answer to the complain and a pre-trial conference has been scheduled.

**Initial Projected Date Of Final Report (TFR):** December 31, 2017**Current Projected Date Of Final Report (TFR):** August 30, 2023

## Form 2

### Cash Receipts And Disbursements Record

**Case Number:** 1-15-42763-NHL  
**Case Name:** CAPALA, PAWEL

**Trustee:** JOHN S. PEREIRA (521210)  
**Bank Name:** Mechanics Bank  
**Account:** \*\*\*\*\*5766 - Disputed Funds Account  
**Blanket Bond:** N/A  
**Separate Bond:** N/A

**Taxpayer ID #:** \*\*-\*\*\*6632  
**Period Ending:** 07/28/23

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
05/22/18	{11}	Fire Hill Holdings LLC / Greene Cty Svgs Bk	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	28,678.98		28,678.98
06/06/18	{11}	Fire Hill Holdings LLC / Greene Cty Svgs Bk	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	9,533.99		38,212.97
07/24/18	{11}	Fire Hill Holdings LLC / Greene Cty Svgs Bk	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,120.00		46,332.97
08/08/18	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	12,972.00		59,304.97
10/01/18	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	2,131.06		61,436.03
10/17/18	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,051.00		69,487.03
10/31/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		5.00	69,482.03
11/01/18		Rabobank, N.A.	Bank and Technology Services Fee Adjustment	2600-000		-5.00	69,487.03
11/09/18	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,049.00		77,536.03
12/11/18	{11}	Fire Hill Holdings, LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,049.00		85,585.03
01/22/19	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	7,177.06		92,762.09
02/14/19	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,049.00		100,811.09
03/25/19	{11}	Fire Hill Holding	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	5,219.49		106,030.58
04/16/19	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,551.00		114,581.58
05/14/19	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,549.00		123,130.58
07/01/19	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,549.00		131,679.58
07/22/19	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,549.00		140,228.58
08/26/19	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,549.00		148,777.58
09/24/19	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	7,526.56		156,304.14
10/28/19	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,507.00		164,811.14

Subtotals : \$164,811.14 \$0.00

## Form 2

### Cash Receipts And Disbursements Record

**Case Number:** 1-15-42763-NHL  
**Case Name:** CAPALA, PAWEL

**Trustee:** JOHN S. PEREIRA (521210)  
**Bank Name:** Mechanics Bank  
**Account:** \*\*\*\*\*5766 - Disputed Funds Account  
**Blanket Bond:** N/A  
**Separate Bond:** N/A

**Taxpayer ID #:** \*\*-\*\*\*6632  
**Period Ending:** 07/28/23

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
11/25/19	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,507.00		173,318.14
12/24/19	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,507.00		181,825.14
01/24/20	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	7,774.52		189,599.66
02/26/20	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,507.00		198,106.66
03/27/20	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,482.00		206,588.66
03/31/20		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		160.12	206,428.54
04/10/20		Rabobank, N.A.	Bank and Technology Services Fee Adjustment	2600-000		-160.12	206,588.66
04/29/20	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	7,503.13		214,091.79
05/29/20	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,507.00		222,598.79
06/30/20	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	13,007.00		235,605.79
07/29/20	{11}	Fire Hill Holdings, LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	10,757.00		246,362.79
07/31/20		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		22.62	246,340.17
08/27/20	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	7,796.85		254,137.02
08/31/20		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		37.51	254,099.51
09/01/20		Rabobank, N.A.	Bank and Technology Services Fee Adjustment	2600-000		-37.51	254,137.02
09/29/20	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	7,506.62		261,643.64
10/28/20	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,507.00		270,150.64
10/30/20		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		5.00	270,145.64
11/03/20		Rabobank, N.A.	Bank and Technology Service Fee Adjustment	2600-000		-5.00	270,150.64
11/17/20	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,537.00		278,687.64
12/30/20	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,559.00		287,246.64
12/31/20		Mechanics Bank	Bank and Technology Services Fee	2600-000		5.00	287,241.64

Subtotals :                      \$122,458.12                      \$27.62

## Form 2

### Cash Receipts And Disbursements Record

**Case Number:** 1-15-42763-NHL  
**Case Name:** CAPALA, PAWEL

**Trustee:** JOHN S. PEREIRA (521210)  
**Bank Name:** Mechanics Bank  
**Account:** \*\*\*\*\*5766 - Disputed Funds Account  
**Blanket Bond:** N/A  
**Separate Bond:** N/A

**Taxpayer ID #:** \*\*-\*\*\*6632  
**Period Ending:** 07/28/23

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
01/07/21		Mechanics Bank	Bank and Technology Services Fee Adjustment	2600-000		-5.00	287,246.64
01/27/21	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	7,752.74		294,999.38
02/16/21		Transition Transfer Debit	Transition Transfer Debit	9999-000		294,999.38	0.00

<b>ACCOUNT TOTALS</b>	<b>295,022.00</b>	<b>295,022.00</b>	<b>\$0.00</b>
Less: Bank Transfers	0.00	294,999.38	
<b>Subtotal</b>	<b>295,022.00</b>	<b>22.62</b>	
Less: Payments to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$295,022.00</b>	<b>\$22.62</b>	



## Form 2

### Cash Receipts And Disbursements Record

**Case Number:** 1-15-42763-NHL  
**Case Name:** CAPALA, PAWEL

**Trustee:** JOHN S. PEREIRA (521210)  
**Bank Name:** Metropolitan Commercial Bank  
**Account:** \*\*\*\*\*4412 - Disputed Funds Account  
**Blanket Bond:** N/A  
**Separate Bond:** N/A

**Taxpayer ID #:** \*\*-\*\*\*6632  
**Period Ending:** 07/28/23

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
02/16/21		Transition Transfer Credit	Transition Transfer Credit	9999-000	294,999.38		294,999.38
02/26/21		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		157.60	294,841.78
03/02/21		Metropolitan Commercial Bank	Bank and Technology Services Fee Adjustment	2600-000		-157.60	294,999.38
03/10/21	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,497.00		303,496.38
03/31/21		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		9.53	303,486.85
04/05/21		Metropolitan Commercial Bank	Bank and Technology Services Fee Adjustment	2600-000		-9.53	303,496.38
04/09/21	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	5,268.13		308,764.51
04/21/21	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,494.00		317,258.51
05/28/21	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,522.00		325,780.51
07/07/21	{11}	Fire Hill Holding LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	3,572.00		329,352.51
08/10/21	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,313.21		337,665.72
09/08/21	{11}	fire hill holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	6,263.30		343,929.02
09/30/21		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		530.50	343,398.52
10/20/21	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,303.67		351,702.19
10/28/21	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	13,530.00		365,232.19
10/29/21		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		536.74	364,695.45
11/30/21		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		623.47	364,071.98
12/09/21	{11}	Fire Hill Holdings LLC	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	10,759.00		374,830.98
12/27/21	{11}	Fire hill holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	8,818.00		383,648.98
12/31/21		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		617.49	383,031.49
01/31/22		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		593.43	382,438.06
02/01/22	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	10,870.52		393,308.58
02/25/22	{11}	fire Hill holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	16,440.00		409,748.58

Subtotals :

\$412,650.21

\$2,901.63

## Form 2

### Cash Receipts And Disbursements Record

**Case Number:** 1-15-42763-NHL  
**Case Name:** CAPALA, PAWEL

**Trustee:** JOHN S. PEREIRA (521210)  
**Bank Name:** Metropolitan Commercial Bank  
**Account:** \*\*\*\*\*4412 - Disputed Funds Account  
**Blanket Bond:** N/A  
**Separate Bond:** N/A

**Taxpayer ID #:** \*\*-\*\*\*6632  
**Period Ending:** 07/28/23

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
02/28/22		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		587.54	409,161.04
03/30/22	{11}	fire hill holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	7,897.15		417,058.19
03/31/22		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		721.83	416,336.36
04/13/22		Metropolitan Commercial Bank	Bank and Technology Services Fee Adjustment	2600-000		-4,211.00	420,547.36
04/18/22	{11}	Wire from Fire Hill Holdins	Turnover of rent receipts to be held in escrow per Court Order dtd 2/20/18 docket #25	1222-000	11,494.00		432,041.36
04/29/22		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		6.75	432,034.61
05/31/22		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		17.79	432,016.82
06/02/22	{11}	fire hill holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	10,520.05		442,536.87
06/27/22	{11}	fire hill holdinhgs	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	11,509.00		454,045.87
06/30/22		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		37.80	454,008.07
07/28/22	{11}	Fire Hill Holdings	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	11,109.00		465,117.07
07/29/22		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		52.43	465,064.64
08/31/22		Metropolitan Commercial Bank	Bank and Technology Services Fee	2600-000		78.48	464,986.16
09/01/22	{11}	Fire Hill Holdins	Turnover of rent receipts to be held in escrow per Court order dtd 2/20/18 Doc#25	1222-000	10,595.98		475,582.14
09/06/22		Metropolitan Commercial Bank	Bank and Technology Services Fee Adjustment	2600-000		-193.25	475,775.39
09/30/22	{11}	fire hill holdings llc	net monthly rent	1222-000	10,142.11		485,917.50
10/28/22	{11}	Fire Hill Holdings LLC	net monthly rent	1222-000	11,004.00		496,921.50
11/21/22	{11}	Fire Hill Holdings LLC	Net Monthly rent	1222-000	11,028.00		507,949.50
01/03/23	{11}	Fire Hill holdings llc	net monthly rent	1222-000	11,052.00		519,001.50
06/29/23	{10}	Legacy Trust and Investment Services	Distribution per Settlement Agreement	1149-000	1,165,000.00		1,684,001.50
07/27/23		Metropolitan Commercial Bank	Bank and Technology Services Fee Adjustment	2600-000		-22.62	1,684,024.12

<b>ACCOUNT TOTALS</b>	<b>1,684,001.50</b>	<b>-22.62</b>	<b>\$1,684,024.12</b>
Less: Bank Transfers	294,999.38	0.00	
<b>Subtotal</b>	<b>1,389,002.12</b>	<b>-22.62</b>	
Less: Payments to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$1,389,002.12</b>	<b>\$-22.62</b>	

## Form 2

### Cash Receipts And Disbursements Record

**Case Number:** 1-15-42763-NHL  
**Case Name:** CAPALA, PAWEL

**Trustee:** JOHN S. PEREIRA (521210)  
**Bank Name:** Metropolitan Commercial Bank  
**Account:** \*\*\*\*\*4412 - Disputed Funds Account  
**Blanket Bond:** N/A  
**Separate Bond:** N/A

**Taxpayer ID #:** \*\*-\*\*\*6632  
**Period Ending:** 07/28/23

1	2	3	4		5	6	7
Trans. Date	{Ref #} / Check #	Paid To / Received From	Description of Transaction	T-Code	Receipts \$	Disbursements \$	Checking Account Balance

Net Receipts : 1,684,024.12

Net Estate : \$1,684,024.12

TOTAL - ALL ACCOUNTS	Net Receipts	Net Disbursements	Account Balances
Checking # *****5766	295,022.00	22.62	0.00
Checking # *****4412	1,389,002.12	-22.62	1,684,024.12
	<u>\$1,684,024.12</u>	<u>\$0.00</u>	<u>\$1,684,024.12</u>

**EXHIBIT C****Case: 1-15-42763-NHL CAPALA, PAWEL**

Claims Bar Date: 08/11/16

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
	JOHN S. PEREIRA 35-35 221st STREET BAYSIDE, NY 11361 <2100-00 Trustee Compensation>, 200	Admin Ch. 7 06/12/15		\$73,770.72 \$73,770.72	\$0.00	\$73,770.72
	JOHN S. PEREIRA 35-35 221st STREET BAYSIDE, NY 11361 <2200-00 Trustee Expenses>, 200	Admin Ch. 7 06/12/15		\$44.60 \$44.60	\$0.00	\$44.60
	CLERK OF THE COURT UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF NEW YORK <2700-00 Clerk of the Court Costs>, 200	Admin Ch. 7 06/12/15	Adversary Proceeding cost	\$350.00 \$350.00	\$0.00	\$350.00
	Akerman LLP 1251 Avenue of the Americas 37th Floor New York, NY 10022 <3210-00 Attorney for Trustee Fees (Other Firm)>, 200	Admin Ch. 7 06/12/15	Order filed 11/14/16 Docket 48	\$1,210,050.00 \$958,941.90	\$0.00	\$958,941.90
	Akerman LLP 1251 Avenue of the Americas 37th Floor New York, NY 10022 <3220-00 Attorney for Trustee Expenses (Other Firm)>, 200	Admin Ch. 7 06/12/15	Order filed 11/14/16 Docket 48	\$17,514.75 \$17,514.75	\$0.00	\$17,514.75
	David Gresen KLG Business Valuators & Forensic Acct. 175 Pinelawn Road, Suite 302 Melville, NY 11747 <3991-00 Other Professional's Fees>, 200	Admin Ch. 7 06/12/15	Trustee Expert	\$11,084.58 \$11,084.58	\$0.00	\$11,084.58
1	Zimmet Bieber, LLP 437 Madison Avenue 40th Floor New York, NY 10022  <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 07/06/15	Amount reduced per stipulation filed with court 6/30/23 ----- * * *	\$14,912.10 \$4,970.70	\$0.00	\$4,970.70
2	PYOD, LLC its successors and assigns as assignee of Citibank, N.A. Resurgent Capital Services, PO Box 19008 Greenville, SC 29602	Unsecured 06/03/16	History: Details2-106/03/2016Claim #2 filed by PYOD, LLC its successors and assigns as assignee, Amount claimed: \$231.76 (Gaines, Susan ) ----- * * *	\$231.76 \$231.76	\$0.00	\$231.76

**EXHIBIT C****Case: 1-15-42763-NHL CAPALA, PAWEL**

Claims Bar Date: 08/11/16

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
<7100-00 General Unsecured § 726(a)(2)>, 610						
3	Philip Orner, C.P.A. & Attorney at Law 72-29 137th Street Flushing, NY 11367	Unsecured 08/12/16		\$83,713.00 \$20,140.57	\$0.00	\$20,140.57
			Reducing claim 3 per Order filed 6/30/23 docket 89 to 20,140.57 ----- * * *			
<7100-00 General Unsecured § 726(a)(2)>, 610						
4	Robert Wisniewski P.C.	Unsecured 08/12/16		\$0.00 \$0.00	\$0.00	\$0.00
			Amended by claim 14 ----- * * *			
<7200-00 Tardy General Unsecured § 726(a)(3)>, 620						
5	Robert Wisniewski Esq 225 Brodaway Suite 1020 New York, NY 10007	Unsecured 08/12/16		\$105,000.00 \$0.00	\$0.00	\$0.00
			Amended by Claim 14 ----- * * *			
<7200-00 Tardy General Unsecured § 726(a)(3)>, 620						
6	Artur Lapinski c/o Robert Wisniewski, Es 225 Broadway-,Suite 1020 New York, NY 10007	Unsecured 08/13/16		\$0.00 \$0.00	\$0.00	\$0.00
			amended by 6-2 ----- * * *			
<7200-00 Tardy General Unsecured § 726(a)(3)>, 620						
6 -2	Artur Lapinski c/o Robert Wisniewski, Es 225 Broadway-,Suite 1020 New York, NY 10007	Unsecured 08/13/16		\$18,704.16 \$8,253.12	\$0.00	\$8,253.12
			Claims amended per settlement agreement filed 6/14/23 Doc \$85 - Order filed 7/7/23 ----- * * *			
<7200-00 Tardy General Unsecured § 726(a)(3)>, 620						
7	Artur Kosiorek c/o Robert Wisniewski, Es 225 Broadway-,Suite 1020 New York, NY 10007	Unsecured 08/13/16		\$0.00 \$0.00	\$0.00	\$0.00
			Claim amended ----- * * *			
<7200-00 Tardy General Unsecured § 726(a)(3)>, 620						
7 -2	Artur Kosiorek c/o Robert Wisniewski, Es 225 Broadway-,Suite 1020 New York, NY 10007	Unsecured 08/13/16		\$1,029.06 \$452.44	\$0.00	\$452.44
			Claims amended per settlement agreement filed 6/14/23 Doc \$85 - Order filed 7/7/23			

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
			-----* * *			
<7200-00 Tardy General Unsecured § 726(a)(3)>, 620						
8	Mirosław Filipkowski	Unsecured		\$0.00	\$0.00	\$0.00
	c/o Robert Wisniewski, Es	08/13/16		\$0.00		
	225 Broadway-,Suite 1020		Claim amended			
			-----* * *			
<7200-00 Tardy General Unsecured § 726(a)(3)>, 620						
8 -2	Mirosław Filipkowski	Unsecured		\$91,547.89	\$0.00	\$40,405.08
	c/o Robert Wisniewski, Es	08/13/16		\$40,405.08		
	225 Broadway-,Suite 1020		Claims amended per settlement agreement filed 6/14/23 Doc 85 -			
	New York, NY 10007		Order filed 7/7/23			
			-----* * *			
<7200-00 Tardy General Unsecured § 726(a)(3)>, 620						
9	Mirosław Gortat	Unsecured		\$0.00	\$0.00	\$0.00
	c/o Robert Wisniewski, Es	08/13/16		\$0.00		
	225 Broadway-,Suite 1020		Claim amended			
			-----* * *			
<7200-00 Tardy General Unsecured § 726(a)(3)>, 620						
9 -2	Mirosław Gortat	Unsecured		\$47,339.65	\$0.00	\$20,892.70
	c/o Robert Wisniewski, Es	08/13/16		\$20,892.70		
	225 Broadway-,Suite 1020		Claims amended per settlement agreement filed 6/14/23 Doc \$85 -			
	New York, NY 10007		Order filed 7/7/23			
			-----* * *			
<7200-00 Tardy General Unsecured § 726(a)(3)>, 620						
10	Henryk Bienkowski	Unsecured		\$0.00	\$0.00	\$0.00
	c/o Robert Wisniewski, Es	08/13/16		\$0.00		
	225 Broadway-,Suite 1020		Claim amended			
			-----* * *			
<7200-00 Tardy General Unsecured § 726(a)(3)>, 620						
10 -2	Henryk Bienkowski	Unsecured		\$95,747.59	\$0.00	\$42,258.24
	c/o Robert Wisniewski, Es	08/13/16		\$42,258.24		
	225 Broadway-,Suite 1020		Claims amended per settlement agreement filed 6/14/23 Doc \$85 -			
	New York, NY 10007		Order filed 7/7/23			
<7200-00 Tardy General Unsecured § 726(a)(3)>, 620						

**EXHIBIT C****Case: 1-15-42763-NHL CAPALA, PAWEL**

Claims Bar Date: 08/11/16

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
11	Jan Swaltek c/o Robert Wisniewski, Es 225 Broadway-, Suite 1020 New York, NY 10007	Unsecured 08/13/16	claim amended by 11-2 ----- * * *	\$0.00 \$0.00	\$0.00	\$0.00
	<7200-00 Tardy General Unsecured § 726(a)(3)>, 620					
11 -2	Jan Swaltek c/o Robert Wisniewski, Es 225 Broadway-, Suite 1020 New York, NY 10007	Unsecured 08/13/16	----- * * *	\$37,533.26 \$16,563.71	\$0.00	\$16,563.71
	<7200-00 Tardy General Unsecured § 726(a)(3)>, 620					
12	Henryk Stoklosa c/o Robert Wisniewski, Es 225 Broadway-, Suite 1020 New York, NY 10007	Unsecured 08/13/16	WITHDRAWN CLAIM OF \$1,050,000.00	\$0.00 \$0.00	\$0.00	\$0.00
	<7200-00 Tardy General Unsecured § 726(a)(3)>, 620					
13	Class Common fund c/o Robert Wisniewski PC 40 Wall St., Suite 2833 New York, NY 10005	Unsecured 06/07/19	Claim amount allowed per Settlement Agreement filed 6/30/23 Doc 90	\$49,173.01 \$21,703.25	\$0.00	\$21,703.25
	<7200-00 Tardy General Unsecured § 726(a)(3)>, 620					
14	Robert Wisniewski PC	Unsecured 06/17/19	Claims amended per settlement agreement filed 6/14/23 Doc \$85 - Order filed 7/7/23	\$730,007.00 \$446,446.00	\$0.00	\$446,446.00
	<7100-00 General Unsecured § 726(a)(2)>, 610					
<b>Case Total:</b>					<b>\$0.00</b>	<b>\$1,684,024.12</b>

**TRUSTEE'S PROPOSED DISTRIBUTION**

Exhibit D

Case No.: 1-15-42763-NHL

Case Name: CAPALA, PAWEL

Trustee Name: JOHN S. PEREIRA

**Balance on hand:** \$ 1,684,024.12

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None					

Total to be paid to secured creditors: \$ 0.00Remaining balance: \$ 1,684,024.12

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - JOHN S. PEREIRA	73,770.72	0.00	73,770.72
Trustee, Expenses - JOHN S. PEREIRA	44.60	0.00	44.60
Attorney for Trustee, Fees - Akerman LLP	958,941.90	0.00	958,941.90
Attorney for Trustee, Expenses - Akerman LLP	17,514.75	0.00	17,514.75
Charges, U.S. Bankruptcy Court	350.00	0.00	350.00
Other Fees: David Gresen	11,084.58	0.00	11,084.58

Total to be paid for chapter 7 administration expenses: \$ 1,061,706.55Remaining balance: \$ 622,317.57

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00Remaining balance: \$ 622,317.57



In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$0.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for priority claims: \$ 0.00

Remaining balance: \$ 622,317.57

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 471,789.03 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 100.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	Zimmet Bieber, LLP	4,970.70	0.00	4,970.70
2	PYOD, LLC its successors and assigns as assignee	231.76	0.00	231.76
3	Philip Orner, C.P.A. & Attorney at Law	20,140.57	0.00	20,140.57
14	Robert Wisniewski PC	446,446.00	0.00	446,446.00

Total to be paid for timely general unsecured claims: \$ 471,789.03

Remaining balance: \$ 150,528.54

Tardily filed claims of general (unsecured) creditors totaling \$ 150,528.54 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 100.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
4	Robert Wisniewski P.C.	0.00	0.00	0.00
5	Robert Wisniewski Esq	0.00	0.00	0.00
6	Artur Lapinski	0.00	0.00	0.00
6 -2	Artur Lapinski	8,253.12	0.00	8,253.12
7	Artur Kosiorek	0.00	0.00	0.00
7 -2	Artur Kosiorek	452.44	0.00	452.44
8	Miroslaw Filipkowski	0.00	0.00	0.00
8 -2	Miroslaw Filipkowski	40,405.08	0.00	40,405.08
9	Miroslaw Gortat	0.00	0.00	0.00
9 -2	Miroslaw Gortat	20,892.70	0.00	20,892.70
10	Henryk Bienkowski	0.00	0.00	0.00
10 -2	Henryk Bienkowski	42,258.24	0.00	42,258.24
11	Jan Swaltek	0.00	0.00	0.00
11 -2	Jan Swaltek	16,563.71	0.00	16,563.71
12	Henryk Stoklosa	0.00	0.00	0.00
13	Class Common fund	21,703.25	0.00	21,703.25

Total to be paid for tardy general unsecured claims:	\$	<u>150,528.54</u>
Remaining balance:	\$	<u>0.00</u>

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for subordinated claims: \$ 0.00

Remaining balance: \$ 0.00